

Modernized e-File Test Package for Excise Tax e-File

Form 720: Quarterly Federal Excise Tax Return
Form 2290: Heavy Highway Vehicle Use Tax Return, and;
Form 8849: Claim for Refund of Excise Tax for Tax Year 2007



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Forms 2290, 8849 and 720 ASSURANCE TESTING TAX YEAR 2007

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2007 filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process. Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/taxpros/article/0,,id=109646,00.html> URL. This ETIN must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting ETEC returns, their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected. The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

- Filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- Returns have few validation or math errors;
- IRS can receive and process the electronic returns;
- Filers understand and are familiar with the mechanics of electronic filing.

WHAT IS TESTED?

The test package for the 2007 Assurance Testing System (ATS) consists of 3 (three) return scenarios for Forms 720 and 3 (three) for Form 2290 and 6 (six) for Form 8849. The test returns include a limited number of forms and schedules that are accepted for electronic filing.

Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined EINs and Name Controls, Tax Period and Form types as outlined in Exhibit 3. The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only-- the IRS is not endorsing any product). You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: <http://www.w3.org/XML/>
- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: <http://www.xmlspy.com/>
- Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services: Microsoft Core XML Services:
<http://www.microsoft.com/downloads/details.aspx?FamilyID=3144b72bb4f2-46da-b4b6-c5d7485f2b42&DisplayLang=en>

Note: The Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing: this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions).

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario
Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

We are not providing the forms in the tests in PDF format. Fields where we are indicating no entry are shaded. Do not enter zeroes in the fields where you have no entries unless the form or instructions specifically instruct you to do so.

PASSWORDS

New or revised applicants who will be transmitting to the IRS will receive an eight-digit alphanumeric password that will be used for testing and production. This password will be mailed to the applicants with instructions on how to acknowledge receipt in order to activate. You will change your password then you log in for the first time after your password has been received. It will be valid at the beginning of ATS, which will begin June 11, 2007. If testing will be done through the Internet, applicants will choose their passwords during On-Line Registration.

WHEN TO TEST

When you are ready to test call the e-Help Desk at **1-866-255-0654**. They will assist you in all preparations necessary to begin testing that includes assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

ELECTRONIC SIGNATURES

Tax Professionals who file Forms 720, 2290 and 8849 have two options of filing a totally paperless return for their clients using the Practitioner PIN method or the Scanned Form 8453 method. MeF validates that a signature is present for each return. If the taxpayer uses a PIN to sign the return, all appropriate PIN information must be present in the return header. If the taxpayer elects to sign a Form 8453-EX, the scanned 8453-EX must be attached to the return. If the electronic return does not contain the required signatures, it will be rejected. When filing a return through a web-based application (Internet) use Form 8453-EX. Taxpayer must keep the signed and dated 8453-EX for submission to the IRS if requested.

• ***Practitioner PIN***

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.
2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-EX. The following fields are required for the Practitioner PIN method or the return will be rejected:

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

• ***Scanned Form 8453***

The scanned Form 8453 method must be used if the taxpayer decides not to use the Practitioner PIN method for signing the return. The Form 8453-EX will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of “Binary Attachment 8453 Signature Document” must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453-EX. The signed Form 8453-EX must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named “8453 Signature Document”.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. Form 720 should be transmitted with two returns in one transmission and one return in the other same-day transmission. Form 2290 should be transmitted with two returns in one transmission and one return in the other same-day transmission. Form 8849 should be transmitted with three returns in each same-day transmission.

COMMUNICATION TEST FOR THE e-file SYSTEM

IRS allows two means of transmission for ETEC MeF, Internet Filing Application (IFA), and Application to Application (A2A). If you are a Transmitter using accepted software, you must complete an error-free communications test with TCC. Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A.

If you will be transmitting through all portals, Internet and A2A, communications tests must be performed through all systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data using the same password and ETIN. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to “production” status once you have passed the Communications Test. You will continue to use the same password. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (names and EINs) that is provided in the test package for your independent tests. DO NOT use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

EXHIBITS

The following exhibits are provided at the end of this document:

[Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes](#)

[Exhibit 2 – Foreign Country Codes](#)

[Exhibit 3 - Name Control Aid](#)

[Exhibit 4 – List of valid EINs and Name Controls](#)

[Exhibit 5 – Tax Year 2007 720 Test Scenarios](#)

[Exhibit 6 – Tax Year 2007 2290 Test Scenarios](#)

[Exhibit 7 – Tax Year 2007 8849 Test Scenarios](#)

Exhibit 1 – Standard Postal Service State Abbreviations and Zip Codes

VALID ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-352nn, 354nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn, 852nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Arkansas	AR	716nn-729nn
California	CA	900nn-908nn, 910nn-928nn, 930nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn, 569nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-620nn, 622nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-516nn, 520nn-528nn
Kansas	KS	660nn-662nn, 664nn-679nn
Kentucky	KY	400nn-427nn
Louisiana	LA	700nn-701nn, 703nn-708nn, 710nn-714nn
Maine	ME	039nn-049nn
Maryland	MD	206nn-212nn, 214nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-551nn, 553nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-631nn, 633nn-641nn, 644nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-681nn, 683nn-693nn
Nevada	NV	889nn-891nn, 893nn-895nn, 897nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-871nn, 873nn-875nn, 877nn-884nn
New York	NY	005nn, 063nn, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-731nn, 734nn-741nn, 743nn-749nn

EXHIBIT1 -Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 750nn-770nn, 772nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	201nn, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	530nn-532nn, 534nn-535nn, 537nn-549nn
Wyoming	WY	820nn-831nn, 834nn

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S. POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	969nn
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

Exhibit 2 – Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AX	Akrotiri Sovereign Base Area	BY	Burundi
AL	Albania	CB	Cambodia
AG	Algeria	CM	Cameroon
XI	Aland Island	CA	Canada
AQ	American Samoa	XY	Canary Island
AN	Andorra	CV	Cape Verde
		CJ	Cayman Islands
AO	Angola	CT	Central African Republic
AV	Anguilla	CD	Chad
AY	Antarctica	XC	Channel Islands
AC	Antigua & Barbuda	CI	Chile
		CH	China
AR	Argentina	KT	Christmas Island
AM	Armenia	IP	Clipperton Island
AA	Aruba	CK	Cocos (Keeling) Islands
XA	Ascension	CO	Colombia
AT	Ashmore & Cartier Islands	CN	Comoros
AS	Australia	CF	Congo, Republic of the (Brazzaville)
AU	Austria	CG	Congo, Democratic Rep of the (Zaire)
AJ	Azerbaijan	CW	Cook Islands
XJ	Azores	CR	Coral Sea Islands
BF	Bahamas	VP	Corsica
BA	Bahrain	CS	Costa Rica
FQ	Baker Islands	IV	Cote D'Ivoire (Ivory Coast)
BG	Bangladesh	HR	Croatia
BB	Barbados	CU	Cuba
BS	Bassas da India	CY	Cyprus
BO	Belarus	EZ	Czech Republic
BE	Belgium	DA	Denmark
BH	Belize	DX	Dhekelia Base Area
BN	Benin	DJ	Djibouti
BD	Bermuda	DO	Dominica
BT	Bhutan	DR	Dominican Republic
		TT	East Timor
BL	Bolivia	EC	Ecuador
BK	Bosnia-Herzegovina	EG	Egypt
BC	Botswana	ES	El Salvador
BV	Bouvet Island	XE	England
BR	Brazil	EK	Equatorial Guinea

Code	Foreign Country	Code	Foreign Country
IO	British Indian Ocean Territory	ER	Eritrea
VI	British Virgin Islands	EN	Estonia
BX	Brunei	IR	Iran
BU	Bulgaria	IZ	Iraq
UV	Burkina Faso	EI	Ireland
ET	Ethiopia	IS	Israel
EU	Europe Island Territory	IT	Italy
FK	Falkland Islands (Islas Malvinas)	JM	Jamaica
FO	Faroe Islands	JN	JanMayen
FM	Federated States of Micronesia	JA	Japan
FJ	Fiji	DQ	Jarvis Island
FI	Finland	JE	Jersey
FR	France	JQ	Johnston Atoll
FG	French Guinea	JO	Jordan
FP	French Polynesia	JU	Juan de Nova Island
FS	French Southern & Antartic Lands	KZ	Kazakhstan
GB	Gabon	KE	Kenya
GA	The Gambia	KQ	Kingman Reef
GZ	Gaza Strip	KR	Kiribati
GG	Georgia	KN	Korea, Democratic People's Republic of (North)
GM	Germany	KS	Korea, Republic of (South)
GH	Ghana	KU	Kuwait
GI	Gibraltar	KG	Kyrgyzstan
GO	Glorioso Islands	LA	Laos
GR	Greece	LG	Latvia
GL	Greenland	LE	Lebanon
GJ	Grenada	LT	Lesotho
VC	Grenadines	LI	Liberia
GP	Guadeloupe	LY	Libya
GQ	Guam	LS	Liechtenstein
GT	Guatemala	LH	Lithuania
GK	Guernsey	LU	Luxembourg
GV	Guinea	MC	Macau
PU	Guinea-Bissau	MK	Macedonia
GY	Guyana	MA	Madagascar
HA	Haiti	MI	Malawi
HM	Heard Island & McDonald Islands	MY	Malaysia
HO	Honduras	MV	Maldives
		ML	Mali

Code	Foreign Country	Code	Foreign Country
HK	Hong Kong	MT	Malta
HQ	Howland Island	PP	Papua-New Guinea
HU	Hungary	PF	Paracel Islands
IC	Iceland	PA	Paraguay
IN	India	PE	Peru
ID	Indonesia	RP	PhilipPINEs
IM	Man, Isle of	PC	Pitcairn Islands
RM	Marshall Islands	PL	Poland
MB	Martinique	PO	Portugal
MR	Mauritania	RQ	Puerto Rico
MP	Mauritius	QA	Qatar
MF	Mayotte	RE	Reunion
MX	Mexico	RO	Romania
MQ	Midway Islands	RS	Russia
MD	Moldova	RW	Rwanda
MN	Monaco	WS	Samoa (Western)
MG	Mongolia	SM	San Marino
MJ	Montenegro	TP	Sao Tome and Principe
MH	Montserrat	SA	Saudi Arabia
MO	Morocco	XS	Scotland
MZ	Mozambique	SG	Senegal
XM	Myanmar	RB	Serbia
WA	Namibia	SE	Seychelles
NR	Nauru	SL	Sierra Leone
BQ	Navassa Island	SN	Singapore
NP	Nepal	XR	Slovak Republic
		LO	Slovakia
NL	Netherlands	SI	Slovenia
		BP	Solomon Islands
NT	Netherlands Antilles	SO	Somalia
NC	New Caledonia	SF	South Africa
NZ	New Zealand	SX	South Georgia & The South Sandwich Islands
		SP	Spain
NU	Nicaragua	PG	Spratly Islands
NG	Niger	CE	Sri Lanka
NI	Nigeria	SH	St. Helena
NE	Niue	SC	St. Kitts & Nevis
NF	Norfolk Island	ST	St. Lucia Island
XN	Northern Ireland	SB	St. Pierre & Miquelon
CQ	Northern Mariana Island	TV	Tuvalu
NO	Norway	UG	Uganda
MU	Oman	UP	Ukraine
OC	Other Countries	TC	United Arab Emirates

Code	Foreign Country	Code	Foreign Country
PK	Pakistan	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
LQ	Palmyra	XX	Unknown Country
PS	Palau	UY	Uruguay
PM	Panama	UZ	Uzbekistan
VC	St. Vincent and the Grenadines	NH	Vanuatu
SU	Sudan	VT	Vatican City
NS	Suriname	VE	Venezuela
SV	Svalbard	VM	Vietnam
WZ	Swaziland	VQ	Virgin Islands (US)
SW	Sweden	WQ	Wake Island
SZ	Switzerland	XW	Wake Island
SY	Syria	WF	Wallis & Futuna
TW	Taiwan	WE	West Bank
TI	Tajikistan	WI	Western Sahara
TZ	Tanzania	YM	Yemen (Aden)
TH	Thailand	YI	Yugoslavia
TO	Togo	ZA	Zambia
TL	Tokelau	ZI	Zimbabwe
TN	Tonga		
TD	Trinidad & Tobago		
XT	Tristan Da Cunha		
TE	Tromelin Island		
TS	Tunisia		
TU	Turkey		
TX	Turkmenistan		
TK	Turks and Caicos Islands		

Exhibit 3 - Name Control Aid

NAME CONTROL CONVENTIONS

Individual Name Controls		
Name Control Underlined	Name Control	Rule
Individual Names in General:		Individual Names in General:
Ralph <u>Teak</u> Dorothy <u>Willow</u> Joe <u>McCedar</u> Torn <u>MacDouglas</u> Joseph <u>MacTitus</u>	TEAK WILL MCCE MACD MACT	The Name Control consists of the first four characters of the primary taxpayer's last name.
Thomas A. <u>El-Oak</u> Ann <u>O'Spruce</u> Mark <u>D'Magnolia</u>	EL-O OSPR DMAG	The hyphen (-) is the ONLY special character allowed in the Individual Name Control.
Dannette <u>B</u> James P. <u>Ai</u> John A. <u>Fir</u>	B AI FIR	The Name Control must contain no more than four characters. However, it may contain less than four characters. Note: The first character must be an alpha followed by maximum of three blank positions
Daniel P. <u>Di Almond</u> Mary J. <u>Van Elm</u> Susan L. <u>Von Birch</u> Donald Vander <u>Oak</u>	DIAL VANE VONB OAK	Taxpayers with names such as "Van," "Von" and "Di" are considered as part of the Name Control. Note: See Asian-Pacific Names for exceptions to this rule.
Janet C. Redbud <u>Laurel</u> Dee (Plum) <u>Birch</u>	LAUR BIRC	When two last names are shown for an individual, derive the Name Control from the second last name of the primary taxpayer. Note: See Exceptions to this rule within Item 2., Hispanic Names
Joan <u>Hickory</u> -Hawthorn Dale <u>Redwood</u> -Cedar	HICK REDW	When two last names for an individual are connected by a hyphen, derive the Name Control from the first last name.
Dell <u>Ash</u> & Linda Birch Trey & Joan <u>Eucalyptus</u>	ASH EUCA	On a joint return, whether the taxpayers use the same or different last names, derive the Name Control from the PRIMARY taxpayer's last name. Note: The PRIMARY taxpayer is listed first on the tax form. Taxpayer listed on the second line is the secondary taxpayer.

Name Control Underlined	Name Control	Rule (in priority order)
Hispanic Names		Hispanic Names
Elena <u>del</u> Valle Eduardo <u>de la</u> Rosa Pablo <u>De</u> Martinex Miguel <u>de</u> Torres Juanita <u>de la</u> Fuente B. A. <u>De</u> Rodrigues M. D. <u>de</u> Garcia	DELV DELA DEMA DETO DELA DERO DEGA	When “del,” “de,” or “de la” appear with a Hispanic name, include it as part of the Name Control
Juan <u>Garza</u> Morales Maria <u>Lopez</u> y Moreno Sylvia <u>Juarez</u> cle Garcia	GARZ LOPE JUAR	When two Hispanic last names are shown for an individual, derive the Name Control from the first last name. (See Note at the very top of the previous page) Note: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic Name Control.

Name Control Underlined	Name Control	Rule (in priority order)
Asian-Pacific Names		Asian-Pacific Names
Binh To <u>La</u>	LA	Some Asian-Pacific last names have only two letters.
Nam Quoc <u>Tran</u> & Thuy Thanh Vo	TRAN	Asian-Pacific females rarely change their last names due to marriage.
Dang Van <u>Le</u> Nhat Thi <u>Pham</u>	LE PHAM	When “Van” (male) or “Thi” (female) appear with an Asian-Pacific name, do not include it as part of the Name Control. Note: These are common Asian-Pacific middle names.
Kim Van <u>Nguyen</u> & Thi Tran	NGUY	The name “Nguyen” is a common last name used by both male and female taxpayers.
<u>Kwan</u> , Kim Van & Yue Le	KWAN	The last name may appear first on the name line. Note: On the signature line, the last name often appears first.
Yen-Yin <u>Chiu</u> Jin-Zhang <u>Qiu</u>	CHIU QIU	Asian-Pacific first names often include a hyphen (-). Rarely is an Asian-Pacific taxpayer's <u>last name</u> hyphenated.

Business Name Controls

Business Name Controls in General:

- The Name Control consists of up to four alpha and/or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include “dba” or “fbo” as part of the Name Control. They stand for “doing business as” and “for benefit of”

Business Name Control Valid Characters:

- Alpha (A-Z)
- Numeric (0-9)
- Hyphen (-)
- Ampersand (&)

Special Business Name Controls:

- If an invalid character is used in the name line, drop the special character from the taxpayer’s name.
Example: Jones.com should be Jones com. An example is 4U.com. The Name Control should be 4UCO.
- When the organization name contains the name of a corporation and both the words “Trust” and “Fund” are present, apply the corporate name control rules.
- If the organization name contains both “Trust” and “Fund” and an individual’s name, apply the trust name control rules.

Name Control Underlined	Name Control	Rule
Sole Proprietorships		Sole Proprietorships (Individuals)
Arthur P. <u>Aspen</u> , Attorney Jane <u>Hemlock</u> , The Pecan Café John and Mary <u>Redwood</u>	ASPE HEML REDW	The Name Control is the first four characters of the individual's last name.

Name Control Underlined	Name Control	Rule
Estates		Estates
Frank <u>Walnut</u> Estate Alan Beech, Exec. Estate of Jan <u>Poplar</u> Homer J. <u>Maple</u> Estate	WALN POPL MAPL	The Name Control is the first four characters of the individual's last name. Note: The decedent's name may be followed by "Estate" on the name line.

Name Control Underlined	Name Control	Rule
Partnerships		Partnerships
<u>Redbud</u> Restaurant <u>Teak</u> Drywall Finishers Don Hickory, Gen. Ptr. Harold J. Almond & Thad J. Balsam et al Ptr. <u>Howard</u> Elder Development Co. W. P. Plum & H. N. Laurel DBA <u>P&L</u> Pump Co <u>Almond</u> Group E. J. Fig, M. L. Maple, & R. T. Holly PTRS.	REDB TEAK HOWA P&LP ALMO	Derive the Name Control for partnership entities from the trade or business name of the partnership. Note: Specific instructions for name controlling partnerships for Form SS-4 are found in IRM 21.7.13.
The <u>Hemlock</u> Cup <u>The</u> Hawthorn	HEML THEH	Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
Bob <u>Oak</u> & Carol Hazel <u>Cedar</u> , Teak & PINe, Ptrs	OAK CEDA	If no trade or business name is present, derive the Name Control from the last name of the first listed partner following the general rules listed at the beginning of this document.

Name Control Underlined	Name Control	Rule
Corporations		Corporations
<u>Sumac</u> Field Plow Inc. <u>11th</u> Street Inc. <u>P&P</u> Company <u>Y-Z</u> Drive Co. <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. Fir <u>Fir H</u> omeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.

Name Control Underlined	Name Control	Rule
Corporations		Corporations
The <u>Willow</u> Co. <u>The Hawthorn</u>	WILL THEH	When determining a corporation Name Control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam S</u> ycamore SC <u>Carl</u> Eucalyptus M.D. P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat it as the business name of the corporation: PC – Professional Corporation SC – Small Corporation PA – Professional Association PS – Professional Service
The <u>Joseph</u> Holly Foundation <u>Kathryn</u> Fir Memorial Fdn.	JOSE KATH	Apply corporate Name Control rules when the organization name contains "Fund," "Foundation" or "Fdn"
<u>City</u> of Fort Hickory Board of Commissioners <u>Walnut</u> County Employees Association <u>Rho Alpha</u> Chapter Alpha Tau Fraternity <u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to local governmental organizations and to chapter names of national fraternal organizations.

Name Control Underlined	Name Control	Rule
Trusts and Fiduciaries		Trusts and Fiduciaries
Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE Donald C. <u>Beech</u> Trust FBO Mary, Karen & Michael Redbud Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Fit & Laura Fir Richard L. <u>Aster</u> Charitable Remainder Unitrust	FIR BEEC BALS ASTE	Derive the Name Control from the name of the trust using the following order of selection: If only an individual is listed, use the first four characters of the last name following the general rules mentioned at the beginning of this document. Note: Never include any part of the word "trust" in the Name Control.
<u>Magnolia</u> Association Charitable Lead Trust <u>Cedar</u> Corp. Employee Benefit Trust <u>Maple</u> -Birch Endowment Trust John J. Willow, Trustee	MAGN CEDA MAPL	When a corporation is listed, use the first four characters of the corporation name.
Trust No. <u>12190</u> FBO Margaret Laurel ABCD Trust No. 00 <u>1036</u> Elm Bank TTEE 00 <u>20</u> , <u>GNMA</u> POOL <u>GNMA</u> Pool No. 00 <u>100B</u>	1219 1036 20GN 100G	For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Name Control Underlined	Name Control	Rule
Trusts and Fiduciaries		Trusts and Fiduciaries
Testamentary Trust Edward <u>Buckeye</u> TTEE Trust FBO Eugene <u>Eucalyptus</u> Trust FBO The <u>Dogwood</u> Blossom Society Micheal <u>Teak</u> Clifford Trust	BUCK EUCA DOGW TEAK	If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO) following the rules at the beginning of this document. Note: "Clifford Trust" is the name of a type of trust.

Name Control Underlined	Name Control	Rule
Other Organizations		Other Organizations
<u>P</u> arent Teachers <u>A</u> ssociation of San Francisco <u>P</u> arent Teachers <u>A</u> ssociation Congress of <u>G</u> eorgia	PTAC PTAG	Derive the Name Control of a Parent Teachers Association from the abbreviation "PTA". The Name Control is "PTA." plus the first letter of the state where the PTA is located. Use the first letter of the state, whether or not the state name is present as a part of the name of the organization.
Local 210 <u>I</u> nternational Birch Assn. <u>V</u> FW Post 3120 <u>L</u> aborer's Union, AFL-CIO Tau Delta Chapter of <u>A</u> lpha Phi <u>B</u> enevolent & Protective Order of Elks (B. P. O. E.)	INTE VETE LABO ALPH BENE	Derive the Name Control from the first four characters of the national title. Note: "VFW" is a common abbreviation for "Veterans of Foreign Wars".
<u>A.I. S.D.</u> <u>R.S.V.P.</u> Post No. 245	AISD RSVP	If the return has an abbreviated first name other than "PTA" and "VFW," the Name Control is the first four characters of the abbreviated name.
Barbara J. Yucca <u>YY</u> Grain Inc.	YYGR	When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.
Diocese of Kansas City <u>St. Rose</u> Hospital <u>St. Joseph's</u> Church Diocese of Cypress <u>St. Bernard's</u> Methodist Church Bldg. Fund	STRO STJO STBE	For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Name Control Underlined	Name Control	Rule
Exempt Organizations		Exempt Organizations
Friends of <u>Jane</u> Doe Committee to Elect <u>John</u> Smith	JANE JOHN	Use these examples for determining the Name Control for Political Organizations.
<u>Smith</u> for State Representative <u>Linda</u> Jones for Congress Citizen for <u>John</u> Harold	SMIT LIND JOHN	

Exhibit 4 – List of valid EINs and Name Controls

Form Name	Control	EIN	Tax Year End Month
8849 Sch 1 Test 1	ESIN	11-1000005	12
8849 Sch 2 Test 2	DSSN	11-1000006	12
8849 Sch 3 Test 3	EFAN	11-1000007	02
8849 Sch 5 Test 4	WBCN	11-1000010	12
8849 Sch 6 Test 5	FSIN	11-1000008	08
8849 Sch 8 Test 6	SOCN	11-1000009	12

Form Name	Control	EIN	Quarter End Date
720-6197 Test 1	SGCN	11-1000002	12/2007
720-6197 Test 2	RRCN	11-1000003	12/2007
720-6627 Test 3	WCSM	11-1000000	12/2007

Form Name	Control	EIN	Tax Period Begin Date
2290 Sch 1 Test 1	SGFN	11-1000004	07/2007
2290 Sch 1 Test 2	PMSN	11-1000011	07/2007
2290 Sch 1 Test 3	BSCN	11-1000012	07/2007

Exhibit 5 – Tax Year 2007 720 Test Scenarios

Form 720 – Test 1

F720 Test 1

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 122007

Filer

EIN - 111000002

Name – SGCN Grove Company

NameControl - SGCN

Phone – 7037772222

USAddress – 1223 Spruce Lane Fairfax VA 22031

Officer

Name – James P Jones

Title - President

Phone – 7037772121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 123456789

Phone -7037772222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount – 0

Form 720 – Test 1

Form 6197 Gas Guzzler Tax

SGCN Grove Company
111000002

Part II Identification of Models Subject to Gas Guzzle Tax

Line No. From above	No. of Vehicles	Make, model name, and model year	Fuel Economy Rating
7	2009	BMW M6 (2007)	16.5-17.5
8	203	BMW M5 (2007)	15.5-16.5

Form 720 – Test 1

Form 720 Test #1	Quarterly Federal Excise Tax Return	TY 2007
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Name:	SGCN Grove Company
Taxpayer identification number:	111000002
Number, street, and room:	1223 Spruce Lane
City or town, State, Zip code:	Fairfax VA 22031
Quarter ending:	12312007

Line	Data
Final return checkbox	<input type="checkbox"/>
Address change checkbox	<input type="checkbox"/>

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack		.244		60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Form 720 – Test 1

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		
35	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		35
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
	(a) Gasoline, tax on removal at terminal rack		.184		
62	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		62
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	“P Series” fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

IRS No	Retail Tax	Rate	Tax	IRS No
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Form 720 – Test 1

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		\$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes	Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/>	8335400.00	40

Form 720 – Test 1

IRS No 97	Manufacturers Taxes Vaccines (see instructions)	Tax	IRS No 97
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IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions)		.04		30
	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts		.01		
	Reinsurance				

1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing	8335400.00
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FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	\$.42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

Form 720 – Test 1

IRS No 20	Floor Stocks Tax Ozone-depleting chemicals (floor stocks). Attach Form 6627.	Tax	IRS No 20
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2	Total. Add all amounts in Part II.	0.00
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FORM 720 - PART III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	8335400.00
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter Check here if you used the safe harbor rule to make your deposits. <input checked="" type="checkbox"/>	5	8335400.00
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	8335400.00
9	Add lines 4 and 8 Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose	9	8335400.00
10	Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it Overpayment. If line 9 is greater than line 3, enter the difference.	10	
11	Check if you want the overpayment: Applied to your next return, <input type="checkbox"/> Check if you want the overpayment: Refunded to you. <input type="checkbox"/>	11	

Form 720 – Test 1

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability		Period		
		1st–15th day		16th–last day
First month	A	1088300.00	B	1413200.00
Second month	C	1577400.00	D	1307200.00
Third month	E	1375000.00	F	1574300.00
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. 8335400.00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected		Period		
		1st–15th day		16th–last day
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

Form 720 – Test 1

FORM 720 - SCHEDULE T

Two-Party Exchange Information Reporting (see instructions)

Fuel

Number of gallons

Diesel fuel, gallons received in a two-party exchange within a terminal,
included on IRS No. 60(a) on Form 720

Diesel fuel, gallons delivered in a two-party exchange within a terminal

Kerosene, gallons received in a two-party exchange within a terminal,
included on IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal

Gasoline, gallons received in a two-party exchange within a terminal,
included on IRS No. 62(a) on Form 720

Gasoline, gallons delivered in a two-party exchange within a terminal

Aviation gasoline, gallons received in a two-party exchange within a
terminal, included on IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a
terminal

Form 720 – Test 1

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1 Nontaxable Use of Gasoline		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Gasoline		\$.183			362
b	Exported		.184			411

2 Nontaxable Use of Aviation Gasolin		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Nontaxable use		\$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Nontaxable use		\$.243			346
b	Use in certain intercity and local buses		.17			347

Form 720 – Test 1

Nontaxable Use of Undyed

4 Kerosene (Other Than Kerosene Used in Aviation) Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
c	Use on a farm for farming purposes	.243			346
d	Exported	.244			414

5 Kerosene Used in Aviation Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369

6 Nontaxable Use of Alternative Fuel

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.183			419
b	“P Series” fuels	.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423

Form 720 – Test 1

6

Nontaxable Use of Alternative Fuel

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
f	Liquid hydrocarbons derived from biomass	.243			424
g	Liquefied natural gas (LNG)	.243			425

7	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243			360
b	Use in certain intercity and local buses	.17			350

8	Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)	Period of claim Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243			346
b	Sales from a blocked pump	.243			346
c	Use in certain intercity and local buses	.17			347

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Registration Number			
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346

Form 720 – Test 1

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Registration Number				
			Type of use	Rate	Gallons	Amount of claim
e	Other nontaxable uses taxed at \$.219			.218		369

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number				
				Rate	Gallons	Amount of claim
a	Use by a nonprofit educational organization			\$.183		362
b	Use by a state or local government			.183		362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registration Number				
				Rate	Gallons	Amount of claim
a	Use by a nonprofit educational organization			\$.193		324
b	Use by a state or local government			.193		324

12	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number				
				Rate	Gal. of Alcohol	Amount of claim
a	Alcohol fuel mixtures containing ethanol			\$.51		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)			.60		394

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number				
				Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim
a	Biodiesel (other than agri-biodiesel) mixtures			\$.50		388
b	Agri-biodiesel mixtures			1.00		390

Form 720 – Test 1

13 Biodiesel or Renewable Diesel Mixture Credit		Period of claim Registration Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
c	Renewable diesel mixtures	<u>1.00</u>			307
<hr/>					
14 Alternative Fuel Credit and Alternative Fuel Mixture Credit		Registration Number			
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.50			426
b	“P Series” fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer- Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432
<hr/>					
15 Other claims				Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)				366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)				415
c	Exported dyed kerosene (see Caution above line 1 on page 4)				416
d	Diesel-water fuel emulsion (see instructions)				
e	Registered credit card issuers				
f					
g					
h					
i					
<hr/>					

Form 720 – Test 1

		Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	16	366

Form 6197 Test #1	Gas Guzzler Tax	TY 2007
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Name:	
Taxpayer identification number:	
Number, street, and room:	
City or town, State, Zip code:	

Form 6197 Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
	(a) At least	(b) But less than	(c) Tax rate				(a) At least	(b) But less than	(c) Tax rate		
1	22.5	—	\$0			7	16.5	17.5	\$3,000	2009	6027000.00
2	21.5	22.5	1,000	1054	1054000.00	8	15.5	16.5	3,700	203	751100.00
3	20.5	21.5	1,300	225	292500.00	9	14.5	15.5	4,500		
4	19.5	20.5	1,700	120	204000.00	10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2	4200.00	11	12.5	13.5	6,400		
6	17.5	18.5	2,600	1	2600.00	12	—	12.5	7,700		
13	Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40										8335400.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
7	16.5-17.5	2009	BMW M6 (2007)
8	15.5-16.5	203	BMW M5 (2007)

Form 720 - Test 2

F720 Test 2

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 122007

Filer

EIN - 111000003

Name – RRCN Red Corporation

NameControl - RRCN

Phone – 703-888-2222

USAddress – 2222 Red Lane Fairfax VA 22031

Officer

Name – James R Cook

Title - President

Phone – 7038889999

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000001

Phone -7038882555

EmailAddress -

DatePepared –self select

SelfEmployed - Y

TaxYear - 2007

binaryAttachmentCount - 0

Form 720 - Test 2

Form 720 Test #2	Quarterly Federal Excise Tax Return	TY 2007
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Name:	RRCN Red Corporation	
Taxpayer identification number:	111000003	
Number, street, and room:	2222 Red Lane Fairfax	
City or town, State, Zip code:	Fairfax VA 22031	
Quarter ending:	12312007	

Line	Data
Final return checkbox	<input type="checkbox"/>
Address change checkbox	<input type="checkbox"/>

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack		.244		60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Form 720 - Test 2

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		
35	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		35
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
	(a) Gasoline, tax on removal at terminal rack		.184		
62	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		62
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	"P Series" fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124
IRS No	Retail Tax		Rate	Tax	IRS No

Form 720 - Test 2

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		\$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes	Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/>	6581700.00	40

Form 720 - Test 2

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions)		.04		30
	Casualty insurance and indemnity bonds				
	Life insurance, sickness and accident policies, and annuity contracts		.01		
	Reinsurance				

1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing	6581700.00
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FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	\$.42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

IRS No	Floor Stocks Tax	Tax	IRS No
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Form 720 - Test 2

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20

2	Total. Add all amounts in Part II.	0.00
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FORM 720 - PART III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	6581700.00
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	6581700.00
	Check here if you used the safe harbor rule to make your deposits. <input checked="" type="checkbox"/>		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	6581700.00
9	Add lines 4 and 8	9	6581700.00
	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose		
10	Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
	Overpayment. If line 9 is greater than line 3, enter the difference.		
11	Check if you want the overpayment: Applied to your next return, <input type="checkbox"/>	11	
	Check if you want the overpayment: Refunded to you. <input type="checkbox"/>		

Form 720 - Test 2

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability			Period	
		1st–15th day		16th–last day
First month	A	633900.00	B	1443600.00
Second month	C	1051800.00	D	830700.00
Third month	E	767400.00	F	1854300.00
Special rule for September*			G	

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. 6581700.00

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected			Period	
		1st–15th day		16th–last day
First month	M		N	
Second month	O		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

Form 720 - Test 2

FORM 720 - SCHEDULE T

Two-Party Exchange Information Reporting (see instructions)

Fuel	Number of gallons
Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720	
Diesel fuel, gallons delivered in a two-party exchange within a terminal	
Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720	
Kerosene, gallons delivered in a two-party exchange within a terminal	
Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720	
Gasoline, gallons delivered in a two-party exchange within a terminal	
Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720	
Aviation gasoline, gallons delivered in a two-party exchange within a terminal	

Form 720 - Test 2

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1 Nontaxable Use of Gasoline		Period of claim		Amount of claim	CRN
	Type of use	Rate	Gallons		
a	Gasoline	\$.183			362
b	Exported	.184			411

2 Nontaxable Use of Aviation Gasolin		Period of claim		Amount of claim	CRN
	Type of use	Rate	Gallons		
a	Used in commercial aviation (other than foreign trade)	\$.15			354
b	Other nontaxable use	.193			324
c	Exported	.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim		Amount of claim	CRN
	Type of use	Rate	Gallons		
a	Nontaxable use	\$.243			360
b	Use in trains	.243			353
c	Use in certain intercity and local buses	.17			350
d	Use on a farm for farming purposes	.243			360
e	Exported	.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim		Amount of claim	CRN
	Type of use	Rate	Gallons		
a	Nontaxable use	\$.243			346

Form 720 - Test 2

Nontaxable Use of Undyed

4 Kerosene (Other Than Kerosene Used in Aviation) Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
b	Use in certain intercity and local buses	.17			347
c	Use on a farm for farming purposes	.243			346
d	Exported	.244			414

5 Kerosene Used in Aviation Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369

6 Nontaxable Use of Alternative Fuel

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.183			419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422

Form 720 - Test 2

6 Nontaxable Use of Alternative Fuel						
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN	
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423	
f	Liquid hydrocarbons derived from biomass	.243			424	
g	Liquefied natural gas (LNG)	.243			425	

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel						
		Period of claim	Registration Number			
		Rate	Gallons	Amount of claim	CRN	
a	Use by a state or local government	\$.243			360	
b	Use in certain intercity and local buses	.17			350	

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)						
		Period of claim	Registration Number			
		Rate	Gallons	Amount of claim	CRN	
a	Use by a state or local government	\$.243			346	
b	Sales from a blocked pump	.243			346	
c	Use in certain intercity and local buses	.17			347	

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation						
		Registration Number				
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175			355	

Form 720 - Test 2

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation		Registration Number				
	Type of use	Rate	Gallons	Amount of claim	CRN	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417	
c	Nonexempt use in noncommercial aviation	.025			418	
d	Other nontaxable uses taxed at \$.244	.243			346	
e	Other nontaxable uses taxed at \$.219	.218			369	

10 Sales by Registered Ultimate Vendors of Gasoline		Registration Number				
		Rate	Gallons	Amount of claim	CRN	
a	Use by a nonprofit educational organization	\$.183			362	
b	Use by a state or local government	.183			362	

11 Sales by Registered Ultimate Vendors of Aviation Gasoline		Registration Number				
		Rate	Gallons	Amount of claim	CRN	
a	Use by a nonprofit educational organization	\$.193			324	
b	Use by a state or local government	.193			324	

12 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel		Period of claim Registration Number				
		Rate	Gal. of Alcohol	Amount of claim	CRN	
a	Alcohol fuel mixtures containing ethanol	\$.51			393	
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394	

Form 720 - Test 2

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number	Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures		\$.50			388
b	Agri-biodiesel mixtures		1.00			390
c	Renewable diesel mixtures		1.00			307

14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		\$.50			426
b	"P Series" fuels		.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)		.50			428
d	Liquefied hydrogen		.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer- Tropsch process		.50			430
f	Liquid hydrocarbons derived from biomass		.50			431
g	Liquefied natural gas (LNG)		.50			432

15	Other claims		Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)			366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)			415
c	Exported dyed kerosene (see Caution above line 1 on page 4)			416
d	Diesel-water fuel emulsion (see instructions)			
e	Registered credit card issuers			
f				
g				
h				
i				

Form 720 - Test 2

		Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	16	366

Form 720 - Test 2

Form 6197 Test #2	Gas Guzzler Tax	TY 2007
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Name:	RRCN Red Corporation
Taxpayer identification number:	111000003
Number, street, and room:	2222 Red Lane Fairfax
City or town, State, Zip code:	Fairfax VA 22031
Quarter ending:	12312007

Form 6197 Part I Computation of Tax

Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	If the fuel economy (mpg) of the automobile model type is:			(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
	(a) At least	(b) But less than	(c) Tax rate				(a) At least	(b) But less than	(c) Tax rate		
1	22.5	—	\$0			7	16.5	17.5	\$3,000	96	288000.00
2	21.5	22.5	1,000			8	15.5	16.5	3,700		
3	20.5	21.5	1,300			9	14.5	15.5	4,500		
4	19.5	20.5	1,700			10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2997	6293700.00	11	12.5	13.5	6,400		
6	17.5	18.5	2,600			12	—	12.5	7,700		
13	Total tax due for the quarter. Add lines 2 through 12 in column (e). Enter here and on Form 720 on the line for IRS No. 40										6581700.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no.	Fuel economy rating	No. of vehicles	Make, model name, and model year
from above			
5	19.0	848	2007 Chrysler 300 SRT-8
5	19.0	1449	2007 Dodge Charger SRT-8
5	19.0	700	2007 Dodge Magnum SRT-8
7	17.118	96	2007 Dodge Viper

Fomr 720 – Test 3

F720 Test 3

Orignator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 720

TaxPeriodBeginDate –

TaxPeriodEndDate – Quarter End Date – 122007

Filer

EIN - 111000000

Name – WCSM Cooperative & Sub

NameControl - WCSM

Phone – 6157398511

USAddress – 4567 Hickory Lane La Vergne TN 37086

Officer

Name – Stephen M Hoffman

Title - President

Phone – 6157938522

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – -0000000002

Phone -6157932222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear - 2007

binaryAttachmentCount - 0

Fomr 720 – Test 3

720 ATS Test #3	Quarterly Federal Excise Tax Return	TY 2007
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Name:	WCSM Cooperative & Sub
Taxpayer identification number:	111000000
Number, street, and room:	4567 Hickory Lane
City or town, State, Zip code:	La Vergne TN 37086

Line	Data
Final return checkbox	<input type="checkbox"/>
Address change checkbox	<input type="checkbox"/>

FORM 720 - PART I

IRS No	Environmental Taxes (attach Form 6627)	Tax	IRS No
18	Domestic petroleum oil spill tax	6178.23	18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19

IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
60	60(a) - Diesel fuel, tax on removal at terminal rack	1534757	.244	374480.71	60
	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		

Fomr 720 – Test 3

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
71	Dyed diesel fuel used in trains		.001		71
105	Dyed diesel fuel, LUST tax	2284154	.001	2284.15	105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack	1329619	.184	244649.90	62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	“P Series” fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen		.184		121
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid hydrocarbons derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

Fomr 720 – Test 3

IRS No	Retail Tax	Rate	Tax	IRS No
33	Truck, trailer, and semitrailer chassis and bodies, and tractors	12% of sales price		33

IRS No	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No
29	Transportation by water		\$3 per person		29

IRS No	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No
31	Obligations not in registered form		.01		29

IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No	Manufacturers Taxes	Number of Tires	Tax	IRS No
108	Taxable tires other than biasply or super single tires (see instructions)			108
109	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109
113	Taxable tires, super single tires designed for steering (see instructions)			113

IRS No	Manufacturers Taxes	Tax	IRS No
40	Gas guzzler tax. Attach Form 6197. Check if one-time filing. <input type="checkbox"/>		40

Fomr 720 – Test 3

IRS No	Manufacturers Taxes	Tax	IRS No
97	Vaccines (see instructions)		97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
	Policies issued by foreign insurers (see instructions)		.04		
	Casualty insurance and indemnity bonds				
30	Life insurance, sickness and accident policies, and annuity contracts		.01		30
	Reinsurance				
1	Total. Add all amounts in Part I. Complete Schedule A unless one-time filing			627592.99	

FORM 720 - PART 2

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	\$.42 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.201		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

Fomr 720 – Test 3

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20

2 Total. Add all amounts in Part II.

FORM 720 - PART 3

3	Total tax. Add line 1, Part I, and line 2, Part II	3	627592.99
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	627592.99
	Check here if you used the safe harbor rule to make your deposits. <input type="checkbox"/>		
6	Overpayment from previous quarters	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	627592.99
9	Add lines 4 and 8	9	627592.99
	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose		
10	Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
	Overpayment. If line 9 is greater than line 3, enter the difference.		
11	Check if you want the overpayment: Applied to your next return, <input type="checkbox"/>	11	
	Check if you want the overpayment: Refunded to you. <input type="checkbox"/>		

Fomr 720 – Test 3

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax Liability		Period	
		1st–15th day	16th–last day
First month	A	90630.32	B 138365.78
Second month	C	149505.47	D 79930.54
Third month	E	94151.07	F 75009.81
Special rule for September*			G

(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. **627592.99**

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected		Period	
		1st–15th day	16th–last day
First month	M		N
Second month	O		P
Third month	Q		R
Special rule for September*			S

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

Fomr 720 – Test 3

FORM 720 - SCHEDULE T

Two-Party Exchange Information Reporting (see instructions)

Fuel

Number of gallons

Diesel fuel, gallons received in a two-party exchange within a terminal,
included on IRS No. 60(a) on Form 720

Diesel fuel, gallons delivered in a two-party exchange within a terminal

Kerosene, gallons received in a two-party exchange within a terminal,
included on IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal

Gasoline, gallons received in a two-party exchange within a terminal,
included on IRS No. 62(a) on Form 720

Gasoline, gallons delivered in a two-party exchange within a terminal

Aviation gasoline, gallons received in a two-party exchange within a
terminal, included on IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a
terminal

Fomr 720 – Test 3

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1 Nontaxable Use of Gasoline		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Gasoline		\$.183			362
b	Exported		.184			411

2 Nontaxable Use of Aviation Gasolin		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Nontaxable use		\$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		Period of claim		Gallons	Amount of claim	CRN
	Type of use		Rate			
a	Nontaxable use		\$.243			346
b	Use in certain intercity and local buses		.17			347

Fomr 720 – Test 3

Nontaxable Use of Undyed

4 Kerosene (Other Than Kerosene Used in Aviation) Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
c	Use on a farm for farming purposes	.243			346
d	Exported	.244			414

5 Kerosene Used in Aviation Period of claim

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369

6 Nontaxable Use of Alternative Fuel

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.183			419
b	“P Series” fuels	.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423

Fomr 720 – Test 3

6 Nontaxable Use of Alternative Fuel						
	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN	
f	Liquid hydrocarbons derived from biomass	.243			424	
g	Liquefied natural gas (LNG)	.243			425	

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel						
		Period of claim	Registration Number			
		Rate	Gallons	Amount of claim	CRN	
a	Use by a state or local government	\$.243			360	
b	Use in certain intercity and local buses	.17			350	

8 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)						
		Period of claim	Registration Number			
		Rate	Gallons	Amount of claim	CRN	
a	Use by a state or local government	\$.243			346	
b	Sales from a blocked pump	.243			346	
c	Use in certain intercity and local buses	.17			347	

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation						
		Registration Number				
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175			355	
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417	
c	Nonexempt use in noncommercial aviation	.025			418	
d	Other nontaxable uses taxed at \$.244	.243			346	

Fomr 720 – Test 3

9	Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation	Type of use	Registration Number		Amount of claim	CRN
			Rate	Gallons		
e	Other nontaxable uses taxed at \$.219		.218			369

10	Sales by Registered Ultimate Vendors of Gasoline	Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.193			324
b	Use by a state or local government	.193			324

12	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Period of claim Registration Number		Amount of claim	CRN
		Rate	Gal. of Alcohol		
a	Alcohol fuel mixtures containing ethanol	\$.51			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim Registration Number		Amount of claim	CRN
		Rate	Gal. of Biodiesel or Renewable Diesel		
a	Biodiesel (other than agri-biodiesel) mixtures	\$.50			388
b	Agri-biodiesel mixtures	1.00			390

Fomr 720 – Test 3

13	Biodiesel or Renewable Diesel Mixture Credit	Period of claim	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
		Registration Number			
		Rate			
c	Renewable diesel mixtures	1.00			307
14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration Number	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
		Rate			
a	Liquefied petroleum gas (LPG)	\$.50			426
b	“P Series” fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432
15	Other claims			Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)				366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)				415
c	Exported dyed kerosene (see Caution above line 1 on page 4)				416
d	Diesel-water fuel emulsion (see instructions)				
e	Registered credit card issuers				
f					
g					
h					
i					

Fomr 720 – Test 3

		Amount of claim	CRN
16	Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.	16	366

Form 6627

Form 6627 Test #3	Environmental Taxes	TY 2007
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Name:	WCSN Cooperative & Sub
Taxpayer identification number:	111000000
Number, street, and room:	4567 Hickory Lane
City or town, State, Zip code:	La Vergne TN 37086

Form 6627 - Part I Tax on Petroleum

	(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery	4564.6		
2 Crude oil taxed before receipt at refinery	1000		
Taxable crude oil. Subtract line 2 from line 1.			
3 Multiply column (a) by column (b) and enter the amount of tax in column (c)	3564.6	\$.05 bbl.	178.23
Crude oil used in or exported from the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)			
4 Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18	120000	\$.05 bbl.	6000.00
5 Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21			6178.23

Fomr 720 – Test 3

Form 6627 - Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

Elections. If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election) ☒

If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election) ☒

	(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
1				
2				
3				
4	Total ozone-depleting chemicals tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 98			

Form 6627 - Part III - ODC Tax on Imported Products, IRS No. 19

Election. If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, check this box ☐

	(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part III instructions)
1						
2						
3						
4	Total ODC tax on imported products. Add all amounts in column (f), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 19					

Form 6627 - Part IV - Tax on Floor Stocks of ODCs, IRS No. 20

(a) ODC	(b) Number of pounds	(c) Tax per pound (see	(d) Tax (multiply column (b) by
---------	----------------------	------------------------	---------------------------------

- 1
- 2
- 3
- 4
- Total floor stocks tax. Add all amounts in column (d), include amounts from any additional sheets. Enter the total here and on Form 720 on the line for IRS No. 20

Exhibit 6- Tax Year 2007 2290 Test Scenarios

Form 2290 - Test 1

F2290 Schedule 1 test 1

Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN:

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType: 2290

FirstUsedDate: 200707

Filer

EIN- 111000004

Name: SGFN Transport

NameControl - SGFN

USAddress: 6 South Lake Court Antioch CA 90210

Officer

Name: James R Cook

Title: President

Phone: 9253822121

EmailAddress:

DateSigned: self select

TaxpayerPIN: self select

Preparer

Name: Thomas Doe

SSN or PT1N: 000000005

Phone - 9253822222

EmailAddress -

DatePepared - self select

SelfEmployed: Y

TaxYear: 2007

binaryAttachmentCount - 0

Form 2290 - Test 1

IRS PAYMENT:

RTN: 011201526

ACCT #: 1234000000

TYPE OF ACCOUNT: Checking

AMOUNT OF PAYMENT: 1100

REQUESTED PAYMENT DATE: August 31 2007

TAXPAYER DAYTIME PHONE NUMBER: 9253822121

Form 2290 - Test 1

Form 2290 Schedule 1 Test #1	Heavy Highway Vehicle Use Tax Return	TY 2007
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Name:	SGFN Transport
Taxpayer identification number:	111000004
Number, street, and room:	6 South Lake Court
City or town, State, Zip code:	Antioch CA 90210

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	1100.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	1100.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	1100.00	
	Part I, Line 6 EFTPS Payment Checkbox		
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 1

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 1

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.)		(3) Number of Vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles *		
A	55,000	\$100.00	\$75.00						A
B	55,001 – 56,000	\$122.00	\$91.50						B
C	56,001 – 57,000	\$144.00	\$108.00						C
D	57,001 – 58,000	\$166.00	\$124.50						D
E	58,001 – 59,000	\$188.00	\$141.00						E
F	59,001 – 60,000	\$210.00	\$157.50						F
G	60,001 – 61,000	\$232.00	\$174.00						G
H	61,001 – 62,000	\$254.00	\$190.50						H
I	62,001 – 63,000	\$276.00	\$207.00						I
J	63,001 – 64,000	\$298.00	\$223.50						J
K	64,001 – 65,000	\$320.00	\$240.00						K
L	65,001 – 66,000	\$342.00	\$256.50						L
M	66,001 – 67,000	\$364.00	\$273.00						M
N	67,001 – 68,000	\$386.00	\$289.50						N
O	68,001 – 69,000	\$408.00	\$306.00						O
P	69,001 – 70,000	\$430.00	\$322.50						P
Q	70,001 – 71,000	\$452.00	\$339.00						Q
R	71,001 – 72,000	\$474.00	\$355.50						R
S	72,001 – 73,000	\$496.00	\$372.00						S
T	73,001 – 74,000	\$518.00	\$388.50						T
U	74,001 – 75,000	\$540.00	\$405.00						U
V	Over 75,000	\$550.00	\$412.50			2		1100.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						2		\$1100.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 1

Form 2290, Schedule 1, Part I

Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	VIN	Category
1	1FUPBDB6PR5537422	V
2	CA213HP1731082348	V
3		
4		
5		

Form 2290, Schedule 1, Part II

Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290, Schedule 1, Part III

Summary of Reported Vehicles

- a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals
b. Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)

a 2
b

Form 2290 - Test 2

F2290 Schedule 1 test 2

Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 200707

Filer

EIN- 111000011

Name: PMSN Cargo Transport

NameControl - PMSN

Phone: 7035641367

USAddress -23 North Avenue Reading PA 19610

Officer

Name: James R Cook

Title - President

Phone: 7035642121

EmailAddress -

DateSigned: self select

TaxpayerPIN: self select

Preparer

Name: Thomas Doe

SSN or PT1N: 000000006

Phone -7035642222

EmailAddress -

DatePepared -self select

SelfEmployed: Y

TaxYear - 2007

binaryAttachmentCount - 0

Form 2290 - Test 2

Form 2290 Schedule 1 Test #2	Heavy Highway Vehicle Use Tax Return	TY 2007
---	---	----------------

Name:	PMSN Cargo Transport
Taxpayer identification number:	111000011
Number, street, and room:	23 North Avenue
City or town, State, Zip code:	Reading PA 19610

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	16098.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	16098.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	16098.00	
	Part I, Line 6 EFTPS Payment Checkbox	X	
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 2

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 2

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.)		(3) Number of Vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles *		
A	55,000	\$100.00	\$75.00						A
B	55,001 – 56,000	\$122.00	\$91.50						B
C	56,001 – 57,000	\$144.00	\$108.00						C
D	57,001 – 58,000	\$166.00	\$124.50						D
E	58,001 – 59,000	\$188.00	\$141.00						E
F	59,001 – 60,000	\$210.00	\$157.50						F
G	60,001 – 61,000	\$232.00	\$174.00						G
H	61,001 – 62,000	\$254.00	\$190.50						H
I	62,001 – 63,000	\$276.00	\$207.00			1		276.00	I
J	63,001 – 64,000	\$298.00	\$223.50						J
K	64,001 – 65,000	\$320.00	\$240.00						K
L	65,001 – 66,000	\$342.00	\$256.50						L
M	66,001 – 67,000	\$364.00	\$273.00						M
N	67,001 – 68,000	\$386.00	\$289.50						N
O	68,001 – 69,000	\$408.00	\$306.00						O
P	69,001 – 70,000	\$430.00	\$322.50						P
Q	70,001 – 71,000	\$452.00	\$339.00						Q
R	71,001 – 72,000	\$474.00	\$355.50						R
S	72,001 – 73,000	\$496.00	\$372.00						S
T	73,001 – 74,000	\$518.00	\$388.50			4		2072.00	T
U	74,001 – 75,000	\$540.00	\$405.00						U
V	Over 75,000	\$550.00	\$412.50			25		13750.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						30		\$16098.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 2

Form 2290, Schedule 1, Part I

Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	VIN	Category
1.	1XP5DB9X1XN463492	V
2.	1XKWD89X8XR828981	V
3.	1XKWDB9X2YR852839	V
4.	1FVHAHAV03DK81663	V
5.	4V4NC9GH16N430536	V
6.	2HSCNAER5YC044891	T
7.	1FUYDSEB9SH605922	T
8.	1HSHBADNXSH612002	I
9.	4V4NC9GH16N430553	V
10.	4V4NC9GH56N430538	V
11.	1FUJA6CK15LN39534	V
12.	1FUJA6CK55LN39536	V
13.	4V4ND1RJ3YN789114	V
14.	1FUYDSEB5YPB82581	V
15.	1FUYDSEB3YPB82515	V
16.	1FUYSSSEB0YLG56420	V
17.	1FUJA6CV25DN73986	T
18.	1M1AA13Y6VW077873	V
19.	1FUYSSZB2WL887789	V
20.	4V4NC9GH91N308600	V
21.	1FUJAPCGX1LH74464	V
22.	1FUJA6CG75LN39484	V
23.	1FUJA6CGX5LN39432	V
24.	1FUJA6CG55LN47552	V
25.	1FUY1WEB51PF77396	V
26.	1FUYDSEB9RP770935	V
27.	1FUYDCYB7SH747218	V
28.	2HSFHAMR5XC066815	V
29.	2HSFHAMR4XC066840	T
30.	1FUY1WEB31PF77395	V

Form 2290, Schedule 1, Part II

Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290 - Test 2

Form 2290, Schedule 1, Part III
Summary of Reported Vehicles

a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals a 30
b. Enter the total number of taxable vehicles on which the tax is suspended from b
Form 2290, page 2, column 3 (category W)

Form 2290 - Test 3

F2290 Schedule 1 test 3

Originator

EFIN: as assigned

Type -

PractitionerPIN

EFIN: as assigned

PIN

PINEnteredBy: Taxpayer

SignatureOption: PIN Number

ReturnType - 2290

FirstUsedDate: 200707

Filer

EIN- 111000012

Name: BSCN National Transport

NameControl - BSCN

Phone: 7032952222

USAddress: 4556 Oak Lane Fairfax VA 22035

Officer

Name: Thomas P Ship

Title - President

Phone - 7032953333

EmailAddress -

DateSigned: self select

TaxpayerPIN: self select

Preparer

Name: Thomas Doe

SSN or PT1N: 000000007

Phone -7032959090

EmailAddress -

DatePepared - self select

SelfEmployed: Y

TaxYear - 2007

binaryAttachmentCount - 0

Form 2290 - Test 3

Form 2290 Sccedule 1 Test #3	Heavy Highway Vehicle Use Tax Return	TY 2007
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Name:	BSCN National Transport
Taxpayer identification number:	111000012
Number, street, and room:	4556 Oak Lane
City or town, State, Zip code:	Fairfax VA 22035

	Line Description	Line Value	Write-in / Literal / Attachments
	Amended Return Checkbox for e-File only		
	Form 2290, Amended Return as of Month for e-File only		
	Address Change Checkbox		
	Final return checkbox		
	Part I, Line 1, First Used	200707	
	Part I, Line 2 - Tax. Enter the Total from Form 2290, page 2, column (4)	37950.00	
	Part I, Line 3, Additional Tax - Taxable Gross Weight Increase Worksheet Attachments Fixed = TGWIncreaseWorksheet		
	Part I, Line 4 - Total Tax	37950.00	
	Part I, Line 5 Amount		
	Part I, Line 6 Amount	37950.00	
	Part I, Line 6 EFTPS Payment Checkbox	X	
	Part II Line 7 - 5000 Miles Checkbox		
	Part II, Line 7 - 7500 miles or less for agricultural vehicles checkbox		
	Part II, Line 8a, Not Subject To The Tax Checkbox		
	Part II, Line 8b, Vehicle identification numbers		
	Part II, Line 9, Suspended Vehicle identification numbers		

Form 2290 - Test 3

	Line Description	Line Value	Write-in / Literal / Attachments
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred To		
	Part II, Line 9, Suspended Vehicles Were Sold Or Transferred On		

Form 2290 - Test 3

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax vehicles first used after July) See the tables on page 10 of the instructions.)		(3) Number of Vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*		
A	55,000	\$100.00	\$75.00						A
B	55,001 – 56,000	\$122.00	\$91.50						B
C	56,001 – 57,000	\$144.00	\$108.00						C
D	57,001 – 58,000	\$166.00	\$124.50						D
E	58,001 – 59,000	\$188.00	\$141.00						E
F	59,001 – 60,000	\$210.00	\$157.50						F
G	60,001 – 61,000	\$232.00	\$174.00						G
H	61,001 – 62,000	\$254.00	\$190.50						H
I	62,001 – 63,000	\$276.00	\$207.00						I
J	63,001 – 64,000	\$298.00	\$223.50						J
K	64,001 – 65,000	\$320.00	\$240.00						K
L	65,001 – 66,000	\$342.00	\$256.50						L
M	66,001 – 67,000	\$364.00	\$273.00						M
N	67,001 – 68,000	\$386.00	\$289.50						N
O	68,001 – 69,000	\$408.00	\$306.00						O
P	69,001 – 70,000	\$430.00	\$322.50						P
Q	70,001 – 71,000	\$452.00	\$339.00						Q
R	71,001 – 72,000	\$474.00	\$355.50						R
S	72,001 – 73,000	\$496.00	\$372.00						S
T	73,001 – 74,000	\$518.00	\$388.50						T
U	74,001 – 75,000	\$540.00	\$405.00						U
V	Over 75,000	\$550.00	\$412.50			69		37950.00	V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2						69		\$37950.00	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Form 2290 - Test 3

Form 2290, Schedule 1, Part I Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	Vehicles Identification Number	Category
1.	2FWJA6CG72AJ09169	V
2.	2FWJA6CG73AK81607	V
3.	2FWJA6CG23AK81613	V
4.	2FWJA6CG13AK81618	V
5.	2FWJA6CG13AK81621	V
6.	2FWJA6CG33AK81622	V
7.	2FWJA6CG53AK81623	V
8.	2FWJA6CG23AK81627	V
9.	2FWJA6CG43AK81628	V
10.	2FWJA6CG43AK81629	V
11.	2FWJA6CG43AK81630	V
12.	2FWJA6CG43AK81631	V
13.	2FWJA6CG43AK81633	V
14.	2FWJA6CG43AK81634	V
15.	2FWJA6CG43AK81637	V
16.	2FWJA6CG43AK81639	V
17.	2FWJA6CG43AK81640	V
18.	2FWJA6CG43AK81643	V
19.	2FWJA6CG43AK81645	V
20.	2FWJA6CG43AK81646	V
21.	2FWJA6CG43AK81647	V
22.	2FWJA6CG43AK81648	V
23.	2FWJA6CG43AK81651	V
24.	2FWJA6CG43AK81653	V
25.	2FWJA6CG43AK81654	V
26.	2FWJA6CG43AK81656	V
27.	3HSCNAMR53N064938	V
28.	3HSCNAMR73N064939	V
29.	5KJJAHC83PK87322	V
30.	5KJJAHC83PK87323	V
31.	5KJJAHC83PK87324	V
32.	5KJJAHC83PK87325	V
33.	5KJJAHC83PK87326	V
34.	5KJJAHC83PK87327	V
35.	5KJJAHC83PK87328	V
36.	5KJJAHC83PK87329	V
37.	5KJJAHC83PK87330	V
38.	5KJJAHC83PK87331	V
39.	2FWJA6CG32AJ09153	V
40.	2FWJA6CG32AJ09161	V
41.	2FWJA6CG62AJ09163	V
42.	2FWJA6CG3XAJ09165	V
43.	2FWJA6CG32AJ09168	V

Form 2290 - Test 3

Form 2290, Schedule 1, Part I

Vehicles on Which You Are Reporting Tax. Enter VIN and category.

	Vehicles Identification Number	Category
44.	2FWJA6CG13AK81604	V
45.	2FWJA6CG03AK81626	V
46.	2FWJA6CG33AK81636	V
47.	2FWJA6CG13AK81652	V
48.	2FWJA6CG73AK81655	V
49.	3HSCNAMRX3N064935	V
50.	3HSCNAMR13N064936	V
51.	3HSCNAMR33N064937	V
52.	2FWJA6CG92AJ09156	V
53.	2FWJA6CG02AJ09157	V
54.	2FWJA6CG22AJ09158	V
55.	2FWJA6CG12AJ09166	V
56.	2FWJA6CG32AJ09167	V
57.	2FWJA6CG32AJ09170	V
58.	2FWJA6CG52AJ09171	V
59.	2FWJA6CG73AK81624	V
60.	2FWJA6CG93AK81625	V
61.	2FWJA6CG63AK81632	V
62.	2FWJA6CG13AK81635	V
63.	2FWJA6CG73AK81638	V
64.	2FWJA6CG73AK81641	V
65.	2FWJA6CG93AK81642	V
66.	2FWJA6CG23AK81644	V
67.	2FWJA6CG13AK81649	V
68.	2FWJA6CG83AK81650	V
69.	2FWJA6CG12AJ09152	V

Form 2290, Schedule 1, Part II

Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). See page 6 of the instructions.

	VIN	Category
1		W
2		W

Form 2290, Schedule 1, Part III

Summary of Reported Vehicles

- a. Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals
b. Enter the total number of taxable vehicles on which the tax is suspended from

a 69
b

Form 2290 - Test 3

Form 2290, page 2, column 3 (category W)

Exhibit 7 – Tax Year 2007 8849 Test Scenarios

Form 8849 - Test 1

Form 8849 with Schedule 1 - Test #1

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 111000005

Name – ESIN SVCS INC

NameControl - ESIN

Phone – 7037811880

USAddress – 2403 Green Lane Fairfax VA 22031

Officer

Name – James R. Cook

Title - President

Phone – 7036662121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000008

Phone -7036662222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear – 2007

binaryAttachmentCount - 0

Form 8849 - Test 1

Form 8849 Test #1	Claim for Refund of Excise Taxes	TY 2007
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Name:	ESIN SVCS INC
Taxpayer identification number:	111000005
Number, street, and room:	2403 Green Lane
City or town, State, Zip code:	Fairfax VA 22031

Schedule 1	Nontaxable Use of Fuels	<input checked="" type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Form 8849 Schedule 1 - Test #1

Form 8849 Schedule 1 - Test #1	Claim for Refund of Excise Taxes	TY 2007
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Name:	ESIN SVCS INC
Taxpayer identification number:	111000005
Number, street, and room:	2403 Green Lane
City or town, State, Zip code:	Fairfax VA 22031

Period of claim: Enter month, day, and year in MMDDYYYY format.

From
10312007

To
10312007

1 - Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Gasoline	.183			362
b	Exported	.184			411

2 - Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Use in commercial aviation (other than foreign trade)	.15	53042	7956.30	354
b	Other nontaxable use (see Caution above line 1)	.193			411
c	Exported	.194			412

3 - Nontaxable Use of Undyed Diesel Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use	.15			360
b	Use on a farm for farming purposes	.243			360
c	Use in trains (before January 1, 2007)	.22			353
d	Use in trains (after December 31, 2006)	.243			353
e	Use in certain intercity and local buses	.17			350
f	Exported	.244			413

4 - Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use	.243			346
b	Use on a farm for farming purposes	.243			346
c	Use in certain intercity and local buses	.17			347
e	Exported	.244			414

Form 8849 - Test 1

5 - Kerosene Used in Aviation

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	.200	79831	15966.20	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Other nontaxable uses (other than state) taxed at \$.244	.243			346
d	Other nontaxable uses (other than state) taxed at \$.219	.218			369

6 - Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Use in certain intercity and local buses	.062			352
b	Use in qualified local buses and in school buses	.136			361
c	Other nontaxable use	.136			395

7 - Nontaxable Use of Alternative Fuel (after September 30, 2006)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Liquefied petroleum gas (LPG)	.183			419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (GGE=126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423
f	Liquid hydrocarbons derived from biomass	.243			424
g	Liquefied natural gas (LNG)	.243			425

Form 8849 - Test 1

8 - Nontaxable Use of a Diesel-Water Fuel Emulsion

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Nontaxable use	.197			309
b	Exported	.196			306

9 - Exported Dyed Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund Multiply col. (b) by col. (c)	(e) CRN
a	Exported dyed diesel fuel	.001			415
b	Exported dyed kerosene	.001			416

Form 8849 - Test 2

Form 8849 with Schedule 2 - Test #2

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 111000006

Name – DSSN Self Services

NameControl - DSSN

Phone – 6662633640

USAddress – 2601 Yellow Road Moberly MO 65270

Officer

Name – James R Riley

Title - President

Phone – 6662632121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000009

Phone -6662632222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear –2007

binaryAttachmentCount - 0

Form 8849 - Test 2

2005 Tax Exempt

	\$		
1/05	220.62	1	243.02
2	205.70	2	167.46
3	199.11	3	203.21
4	239.37	4	183.61
5	272.86	5	179.71
6	128.76	6	199.78
7	188.93	7	190.17
8	197.54	8	228.02
9	236.18	9	237.90
10	196.59	10	234.42
11	177.28	11	183.91
12	187.03	12	157.01
	2449.97		2408.22

Form 8849 - Test 2

Form 8849 with Schedule 2 - Test #2

Form 8849

Form 8849 with Schedule 2 - Test #2	Claim for Refund of Excise Taxes	TY 2007
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Name:	DSSN Self Services
Taxpayer identification number:	111000006
Number, street, and room:	2601 Yellow Road
City or town, State, Zip code:	Moberly MO 65270

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input checked="" type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Form 8849 - Test 2

Schedule 2, Form 8849

Form 8849 Schedule 2 - Test #2	Sales by Registered Ultimate Vendors	TY 2007
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Name:	DSSN Self Services
Taxpayer identification number:	111000006
Number, street, and room:	2601 Yellow Road
City or town, State, Zip code:	Moberly MO 65270

Period of claim: Enter month, day, and year in MMDDYYYY format.

From
01012007

To
12312007

Claimant's registration no.

UV 4321451598UV

Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also complete for lines 3d and 3e, type of use 14. Note: UV claimant must complete line 6 or 7 on page 3.

UB 4321451598UB

Complete for lines 1b and 2c.

UP 4321451598UP

Complete for line 2b.

UA 4321451598UA

Complete for line 3. See UV for lines 3d and 3e, type of use 14.

1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Use by a state or local government	.243	240	58.32	360
b Use in certain intercity and local buses	.17	1764	299.88	350

2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Use by a state or local government	.243	2057	499.85	346
b Sales from a blocked pump	.243	4115	999.94	346
c Use in certain intercity and local buses	.17			347

3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

	Type of Use	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219/\$.044*	\$.175/.000*	5714	999.95	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025/.200*			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219/\$.044*	.218/.043*			369

4 Sales by Registered Ultimate Vendors of Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	.183	5464	999.91	362
b	Use by a state or local government	.183			362

5 Sales by Registered Ultimate Vendors of Aviation Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	\$.193/.043*	5181	999.93	324
b	Use by a state or local government	\$.193/.043*			324

6 Government Unit Information

Taxpayer Identification No.	Name	Gallons
111000006	Dally Self Service	120

**7 Nonprofit Educational Organization and Government Unit
Information**

Taxpayer Identification No.
111000006

Name
Dally Self Service

Gallons
120

Form 8849 - Test 3

Form 8849 with Schedule 3 - Test 3

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth – 02

Filer

EIN - 111000007

Name – EFAN Fuel Association

NameControl - EFAN

Phone – 7853465656

USAddress – 2403 Purple Avenue Osborne KS 67473

Officer

Name – James R Cook

Title - President

Phone – 7853462121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000010

Phone -7853462222

EmailAddress -

DatePrepared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 0

Form 8849 - Test 3

Form 8849 - Test #3

Form 8849 with Schedule 3 - Test 3	Claim for Refund of Excise Taxes	TY 2007
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Name:	EFAN Fuel Association
Taxpayer identification number:	111000007
Number, street, and room:	2403 Purple Avenue
City or town, State, Zip code:	Osborne KS 67473

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input checked="" type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Form 8849 - Test 3

Form 8849 Schedule 3 - Certain Fuel Mixtures and the Alternative Fuel Credit

Form 8849 Schedule 3 - Test #3	Certain Fuel Mixtures and the Alternative Fuel Credit	TY 2007
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Name:	EFAN Fuel Association
Taxpayer identification number:	111000007
Number, street, and room:	2403 Purple Avenue
City or town, State, Zip code:	Osborne KS 67473

Total refund (see instructions)	603.33
--	---------------

Claimant's registration no.	613342241 M, UV
------------------------------------	------------------------

Period of claim: Enter month, day, and year in MMDDYYYY format.	From	To
	02012007	02282007

1 Alcohol Fuel Mixture Credit

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Alcohol fuel mixtures containing ethanol	.51	1183	603.33	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel or Renewable Diesel Mixture Credit

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a Biodiesel (other than agri- biodiesel) mixtures	.50			388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

Form 8849 - Test 3

3 Alternative Fuel Mixture Credit

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Liquefied petroleum gas (LPG)	.50			426
b	"P Series" fuels	.50			427
c	"P Series" fuels	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f	Liquid hydrocarbons derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432

Form 8849 - Test 4

Form 8849 with Schedule 5 - Test 4

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption – PIN Number

ReturnType - 8849

TYEndMonth –12

Filer

EIN - 111000010

Name – WBCN Boat Company

NameControl - WBCN

Phone – 4102570819

USAddress – 1212 Blue Street North Beach MD 20714

Officer

Name – William R Smith

Title - President

Phone – 4102572121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000011

Phone -4102572222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 0

Form 8849 - Test 4

Form 8849 Schedule 5 - Test #4

Form 8849 with Schedule 5 - Test 4	Claim for Refund of Excise Taxes	TY 2007
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Name:	WBCN Boat Company
Taxpayer identification number:	111000010
Number, street, and room:	1212 Blue Street
City or town, State, Zip code:	North Beach MD 20714

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input checked="" type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Form 8849 - Test 4

Schedule 5, Form 8849 - Section 4081(e)

Form 8849 Schedule 5 - Test #4	Section 4081(e) Claimss	TY 2007
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Name:	WBCN Boat Company
Taxpayer identification number:	111000010
Number, street, and room:	1212 Blue Street
City or town, State, Zip code:	North Beach MD 20714

Total refund (see instructions)

1657.00

Part I Claim for Refund of Second Tax.

	Type of Fuel	(a) Amount of refund	(b) CRN
1	Gasoline	1657.00	362
2	Aviation gasoline		324
3	Diesel fuel		360
4	Kerosene		346
5	Diesel-water fuel emulsion		309
6	Dyed diesel fuel, dyed kerosene, and other exempt removals		303
7	Kerosene for use in aviation		369
8	Kerosene for use in commercial aviation (other than foreign trade)		355

Part II Supporting Information Required

(c) Type of fuel Enter line number from Part I.	(d) Date second tax liability incurred Use MMDDYYYY format.	(e) Gallons of fuel claimed	(f) Amount of second tax paid
1	06092007	10000	1657.00

Form 8849 - Test 5

Form 8849 with Schedule 6 - Test 5

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption –PIN Number

ReturnType - 8849

TYEndMonth – 08

Filer

EIN - 111000008

Name – FSIN Services INC

NameControl - FSIN

Phone – 6628752222

USAddress – 3509 Orange Lane Glen Allan MS 38744

Officer

Name – Phil P Way

Title - President

Phone – 6628732121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – Thomas Doe

SSN or PTIN – 000000012

Phone -6628732444

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear – 2007

binaryAttachmentCount - 0

Form 8849 - Test 5

Form 8849 (with Schedule 6) - Test #5

Form 8849 with Schedule 6 - Test 5	Claim for Refund of Excise Taxes	TY 2007
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Name:	FSIN Services INC
Taxpayer identification number:	111000008
Number, street, and room:	3509 Orange Lane
City or town, State, Zip code:	Glen Allan MS 38744

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input checked="" type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Form 8849 - Test 5

Schedule 6, Form 8849 - Other Claims

Form 8849 Schedule 6 - Test #5	Other Claims	TY 2007
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Name:	FSIN Services INC
Taxpayer identification number:	111000008
Number, street, and room:	3509 Orange Lane
City or town, State, Zip code:	Glen Allan MS 38744

Total refund (total of lines 1–5)

3064.05

Enter the earliest and latest dates of the events included in this claim. Enter in MMDDYYYY format

Earliest date

07212007

Latest date

08222007

	Tax	Amount of refund	CRN
1	<i>Federal excise tax on Diesel fuel</i>	3064.05	310
2			
3			
4			
5			
6			
7			
8			

Use the space below for an explanation of each tax claimed.

Filed pursuant to IRS procedures for claiming refunds on federal excise taxes levied on fuel used on make aerial applications.

12,557.60 gallons x \$.244 = 3064.05

Form 8849 - Test 6

Form 8849 with Schedule 8 - Test 6

Originator

EFIN – as assigned

Type -

PractitionerPin

EFIN – as assigned

PIN

PinEnteredBy – n/a

SignatureOption –PIN NumberReturnType - 8849

TYEndMonth -12

Filer

EIN - 111000009

Name – SOCN Oil Company

NameControl - SOCN

Phone – 3072213790

USAddress – 5703 Red Oak Street Lander WY 82520

Officer

Name – Mary A Cook

Title - President

Phone – 3076662121

EmailAddress -

DateSigned – self select

TaxpayerPin – self select

Preparer

Name – James Doe

SSN or PTIN – 000000013

Phone -3076662222

EmailAddress -

DatePepared –self select

SelfEmployed – Y

TaxYear –

binaryAttachmentCount - 0

Form 8849 - Test 6

Form 8849 (with Schedule 8) - Test #6

Form 8849 with Schedule 8 - Test 6	Claim for Refund of Excise Taxes	TY 2007
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Name:	SOCN Oil Company
Taxpayer identification number:	111000009
Number, street, and room:	5703 Red Oak Street
City or town, State, Zip code:	Lander WY 82520

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures	<input type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input checked="" type="checkbox"/>

Form 8849 - Test 6

Schedule 8, Form 8849 - Registered Credit Card Issuers

Form 8849 Schedule 8 - Test #6	Registered Credit Card Issuers	TY 2007
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Name:	SOCN Oil Company
Taxpayer identification number:	111000009
Number, street, and room:	5703 Red Oak Street
City or town, State, Zip code:	Lander WY 82520

Total refund (see instructions)	629.88
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Claimant's registration no. CC	234-002851
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Period of claim: Enter month, day, and year in MMDDYYYY format.	From 10012007	To 12012007
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1 Sales of Undyed Diesel Fuel

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
Use by a state or local government	.243			360

2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

	(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
Use by a state or local government	.243			346

Form 8849 - Test 6

3 Sales of Kerosene for Use in Aviation

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a state or local government (kerosene taxed at \$.244)	.243			346
b	Use by a state or local government (kerosene taxed at \$.219/.044*)	\$.219/.044*			369

4 Sales of Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	.183	3442	629.88	362
b	Use by a state or local government	.183			362

5 Sales of Aviation Gasoline

		(a) Rate	(b) Gallons	(c) Amount of refund Multiply col. (a) by col. (b)	(d) CRN
a	Use by a nonprofit educational organization	\$.193/.043*			324
b	Use by a state or local government	\$.193/.043*			324
